DIRECTORY OF STATE INTERNAL AUDIT ORGANIZATIONS

GUIDE TO PROGRAMS, STAFFING, & ANNUAL PLANS

2004



Office of State Audits & Evaluations

This directory is also available on our website. www.dof.ca.gov/fisa/osae/osaehome.htm

Permission is granted to reproduce directory.

Revised January 2004

Introduction

Background

In 1981, to coordinate the audit activities of the State, the Legislature enacted Sections 10534 and 12430 of the Government Code (Section 10534 was subsequently renumbered by Chapter 12, Statutes of 1993, to Government Code Section 8546.4). These sections require the Department of Finance to coordinate and provide technical assistance to the internal audit units. In 1983, the Legislature enacted Government Code Sections 1236 and 10529 (this section was also renumbered by Chapter 12, Statutes of 1993, to Government Code Section 8546.5), requiring all State agencies that have their own internal auditors, or that conduct internal audits, to comply with the "Standards for the Professional Practice of Internal Auditing" as published by the Institute of Internal Auditors, Inc. In addition, Chapter 630 (AB 2395, Konnyu), known as the Financial Integrity and State Managers' Accountability Act of 1983, enacted Sections 13400 through 13407 of the Government Code, requiring the heads of State agencies to report on the adequacy of internal control systems.

To meet its responsibility to coordinate the state's internal audit functions, the Department of Finance provides internal audit units with guidelines and technical assistance, as well as an independent quality assurance review of the work and management of those units. The guidelines and technical assistance provide support to the internal audit units in performing reviews of their departments' controls and transactions regarding revenues, expenditures, and fixed assets, culminating in the annual reporting of the results of their operations. The quality assurance reviews, performed on a five-year cycle, assess the internal audit units' compliance with the Standards for the Professional Practice of Internal Auditing. These standards relate to independence, professional proficiency, scope and performance of work, and management of the internal audit units.

Internal auditors continue to be an integral part of the State's basic internal control structure to prevent and/or detect the misuse of public funds and other assets. Internal audit units provide their management with reliable and independent appraisals of the internal controls and fiscal compliance requirements.

Directory Scope and Methodology

The Office of State Audits and Evaluations' Directory of Internal Audit Organizations (Directory) was first compiled in 1981 and updated annually. The Directory summarizes the State agencies' internal audit activities, and provides interested parties with specific internal audit unit information and structure. The Directory is a compilation of information provided by the internal audit units and has not been independently verified. This latest revision is based on the internal audit unit responses to our State Audit Organization Questionnaire for the fiscal year ended June 30, 2003.

Summary of Statistical Information

As of June 30, 2003, the State of California has 32 chartered internal audit units. The staffing of the internal audit units consists of 427.5 authorized positions, including 32 unit chiefs, 369.5 professional staff, and 26 support staff.

Chief Classifications

The 32 authorized internal audit unit chief positions include 11 CEAs, 6 Supervising Management Auditors, and 15 Senior and Staff Management Auditors.

Staff Classification and Professional Certification

Of the 401.5 authorized unit chief and professional staff positions, 360.5 are filled and:

- 315 (87 percent) have at least a four-year college degree
- 74 (20 percent) are Certified Public Accountants.
- 43 (12 percent) are Certified Internal Auditors
- 34 (9 percent) are Certified Government Financial Managers
- 47 (13 percent) hold other professional certifications.

Audit Committees

13 departments have audit committees.

Internal Audit Units not included in current Directory

Secretary of State (position abolished)

Department of Veterans Affairs (unit under reorganization)

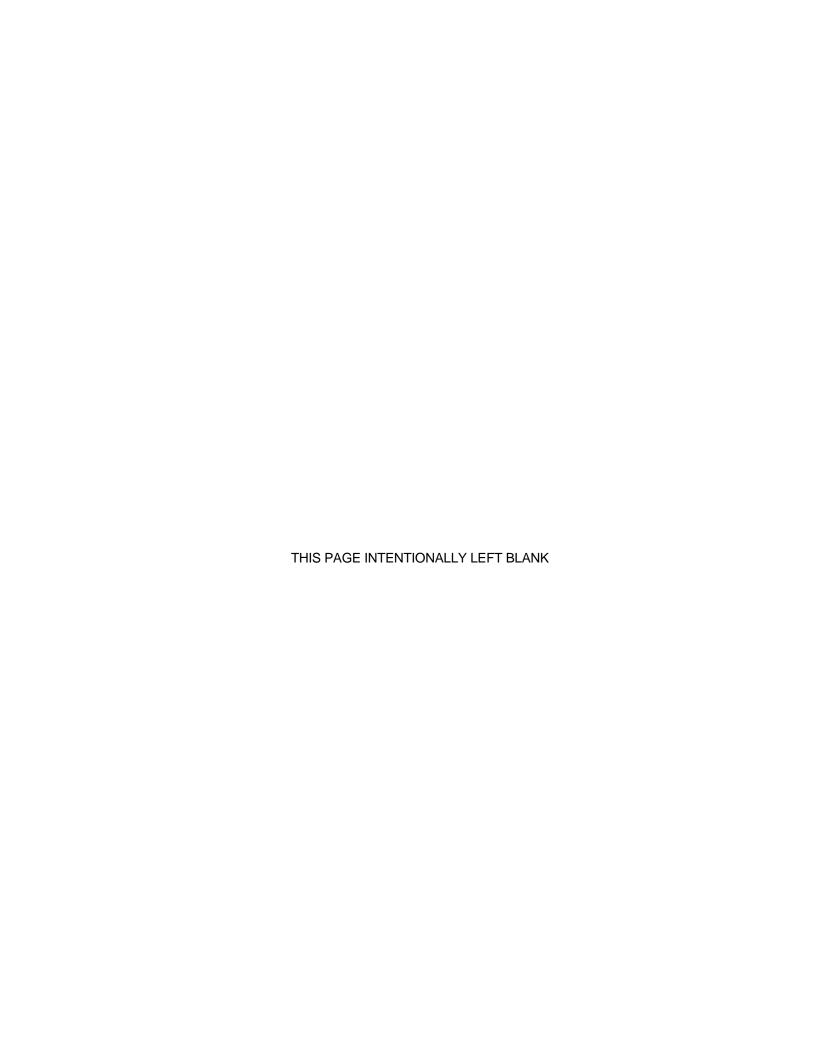
Department of Alcohol and Drug Programs (function subcontracted to Department of Finance)

Office of Criminal Justice Planning (agency abolished)

Department of Pesticide Regulation (function subcontracted to Department of Finance)

Table of Contents

Introduction	I
Business, Transportation and Housing, Secretary for	2
Consumer Affairs, Department of	15
Controller, State	6
Corrections, Department of	58
Education, Department of	63
Employment Development Department	51
Equalization, State Board of	12
Fish and Game, Department of	39
Food and Agriculture, Department of	70
Forestry and Fire Protection, Department of	37
Franchise Tax Board	17
General Services, Department of	19
Health Services, Department of	49
Highway Patrol, Department of the California	32
Housing and Community Development, Department of	26
Insurance, Department of	8
Justice, Department of	4
Lottery Commission, California State	10
Motor Vehicles, Department of	34
Parks and Recreation, Department of	41
Public Employees' Retirement System	21
Real Estate, Department of	28
Rehabilitation, Department of	53
Social Services, Department of	55
Student Aid Commission, California	67
Teachers' Retirement System, State	23
Toxic Substances Control, Department of	46
Transportation, Department of	30
University, California State	65
Victim Compensation and Government Claims Board, California	72
Water Resources, Department of	43
Youth Authority, Department of the	60
Statistical Information & Tables	75
Agency Index	78



LEGISLATIVE, JUDICIAL EXECUTIVE

SECRETARY FOR BUSINESS, TRANSPORTATION AND HOUSING

ORGANIZATION CODE: 0520

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Michael R. Tritz, CEA, Chief

ADDRESS: 980 Ninth Street, Suite 2450

Sacramento, CA 95814

TELEPHONE: (916) 324-7517 FAX: (916) 324-7524

E-MAIL: mtritz@bth.ca.gov

REPORTS TO: Secretary for Business, Transportation and Housing

CHARTER: Yes
AUDIT COMMITTEE: No

MISSION STATEMENT

The Agency's Internal Audit Office performs the following functions:

- Conducts and supervises independent and objective audits, investigations, and evaluations relating to Agency programs.
- Promotes economy, effectiveness, and efficiency within the Agency.
- Prevents and detects fraud, waste, and abuse in Agency programs and operations.
- Reviews and makes recommendations regarding existing and proposed legislation and regulations relating to Agency programs and operations.
- Acts as audit liaison with constituent departments and external audit entities.
- Keeps the Agency Secretary and the Department directors fully and currently informed of problems in Agency programs and operations

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

STAFF EDUCATION AND CERTIFICATION

	Education		Certification				
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Appointment	1	1	-	-	-	-	-
Senior Mgmt. Auditor	-	-	-	-	-	-	-
Staff Mgmt. Auditor	1	-	-	-	1	-	-
Assoc. Govt. Program Analyst	-	-	-	-	-	-	-
Total	2	1	0	0	1	0	0

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		8%	1
Other Audits/Reviews		29%	-
Oversight of Departmental Activities		51%	-
Administration		5%	-
Training		2%	-
Non-Audit Activities		5%	-
	Total	100%	1

NUMBER OF REPORTS ISSUED 2002-03

1

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Career Executive Appointment	1	1	1
Senior Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor	1	1	1
Assoc. Govt. Program Analyst	1	1	1
Total	4	4	4

DEPARTMENT OF JUSTICE

ORGANIZATION CODE: 0820

ORGANIZATION

OFFICE OF PROGRAM REVIEW AND AUDITS

UNIT CHIEF: Georgia L. Fong, CEA I, Director

ADDRESS: 1300 I Street, Suite 730

Sacramento, CA 95814

TELEPHONE: (916) 324-8010 FAX: (916) 322-1335

E-MAIL ADDRESS: Georgia.Fong@doj.ca.gov

REPORTS TO: Chief Deputy Attorney General for

Administration and Policy

CHARTER: Yes; updated June 2003

AUDIT COMMITTEE: Yes

MISSION STATEMENT

Office of Program Review and Audits is committed to assisting the Attorney General and responding to management issues by providing recommendations and solutions through internal control audits, program evaluations, management analysis studies, strategic planning, and other special projects.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Attestation Standards

	Education			Certification				
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other	
CEA I	1	-	-	-	-	-	-	
EDP Auditor Specialist II	1	-	-	1	-	-	-	
Staff Mgmt. Auditor	1	-	-	-	-	-	-	
Associate Mgmt. Auditor	2	-	-	-	-	-	-	
Associate Gov. Program Analyst	-	-	-	-	-	-	-	
Staff Services Analyst	-	-	-	-	-	-	-	
Office Technician	-	-	-	-	-	-	-	
Total	5	0	0	1	0	0	0	

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent		Reports
Activity		of Time	Issued
Internal Control Reviews (S	SAM 20060)	38%	4
State Compliance		9%	-
Program Reviews/Performa	ance Audits	35%	1
Administrative		5%	-
Training		2%	-
Non-Audit Activities		11%	<u> </u>
	Total	100%	5

NUMBER OF REPORTS ISSUED 2002-03

5

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
CEA I	1	1	1
EDP Auditor Specialist II	1	1	1
Staff Mgmt. Auditor	1	1	1
Associate Mgmt. Auditor	2	2	2
Associate Gov. Program Analyst	1	1	1
Staff Services Analyst	1	-	1
Office Technician	1	1	1
Total	8	7	8

STATE CONTROLLER

ORGANIZATION CODE: 0840

ORGANIZATION

MANAGEMENT AUDIT & REVIEW SECTION

UNIT CHIEF: Vacant

ADDRESS: 300 Capitol Mall, Suite 613

P.O. Box 942850

Sacramento, CA 94250-0001

TELEPHONE: (916) 324-5922 FAX: (916) 324-4956

E-MAIL ADDRESS:

REPORTS TO: Deputy State Controller, Administration

CHARTER: Yes; updated January 2000

AUDIT COMMITTEE: No

MISSION STATEMENT

MARS is guided by the philosophy of promoting cost-effective controls and adding value to any operations it audits. The scope of MARS' audits encompasses the examination and evaluation of adequacy and effectiveness of the department's system of internal control and quality of performance in carrying out assigned responsibilities.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Agreed Upon Procedures

	Education			Certification				
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other	
Senior Mgmt. Auditor	-	-	-	=	-	=	-	
Auditor Specialist I (EDP)	1	-	-	-	-	-	1	
Associate Mgmt. Auditor	1	-	-	=	-	=	-	
Staff Services Analyst	-	-	-	=	-	=	-	
Total	2	0	0	0	0	0	1	

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews		
(SAM 20060)	10%	*
Operational Audits	12%	*
IT Audits	10%	*
State Compliance Audits	9%	*
Program Reviews/Performance Audits	27%	*
Payroll Audits	4%	*
Other Audits/Reviews:		
Internal Assessment of Internal Audits Charter		
and Reconfiguration	10%	*
Administrative	10%	*
Training	2%	*
Non-Audit Activities	6%	*
To	otal 100%	*

^{*} Reports may include more than one audit type; therefore, number of reports by type is not given.

NUMBER OF REPORTS ISSUED 2002-03

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
Senior Mgmt. Auditor	1	-	1		
Auditor Specialist I (EDP)	1	1	1		
Associate Mgmt. Auditor	1	1	1		
Staff Services Analyst	1	-	1		
Total	4	2	4		

DEPARTMENT OF INSURANCE

ORGANIZATION CODE: 0845

ORGANIZATION

INTERNAL AUDITS UNIT

UNIT CHIEF: Hulen McMinn, Staff Management Auditor

ADDRESS: 300 Capitol Mall, Suite 1300

Sacramento, CA 95814

TELEPHONE: (916) 492-3154 FAX: (916) 322-1940

E-MAIL ADDRESS: mcminnh@insurance.ca.gov

REPORTS TO: Chief, Ethics and Operational Compliance Office

CHARTER: Yes; updated July 2002

AUDIT COMMITTEE: No

MISSION STATEMENT

The Internal Audits Unit provides the Commissioner and Executive staff with objective, timely, and accurate information needed to make policy decisions affecting the Department's future direction. We assist management in their efforts to increase operational and program efficiency and effectiveness by providing them with analyses, recommendations, counsel, and technical assistance. We owe a responsibility to management to provide information about the adequacy and effectiveness of the organization's system of internal control and the quality of performance.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

		Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other	
Staff Mgmt. Auditor	1	-	-	1	-	-	-	
Associate Mgmt. Auditor	3	1	-	1	-	-	-	
Total	4	1	0	2	0	0	0	

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent of Time		Reports
Activity			Issued
Internal Control Reviews			
(SAM 20060)		6%	1
Operational Audits		8%	12
Program Reviews/ Performance		62%	8
Administrative		6%	-
Training		5%	-
Non-Audit Activities		13%	-
	Total	100%	21

NUMBER OF REPORTS ISSUED 2002-03

21

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
Staff Mgmt. Auditor	1	1	1		
Associate Mgmt. Auditor	3	3	3		
Total	4	4	4		

CALIFORNIA STATE LOTTERY COMMISSION

ORGANIZATION CODE: 0850

ORGANIZATION

INTERNAL AUDITS OFFICE

UNIT CHIEF: Cathleen Dinubilo, Chief

Senior Management Auditor

ADDRESS: 600 N. 10th Street

Sacramento, CA 95814

TELEPHONE: (916) 323-7156 Fax: (916) 327-0489

E-MAIL ADDRESS: cdinubilo@calottery.com

REPORTS TO: Deputy Director, Executive Division

CHARTER: Yes; updated July 2001

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Internal Audits Office is an independent review unit within the Lottery established to examine and evaluate the Lottery's activities as a service to the organization. The Internal Audits Office evaluates risks and controls to assist management in accomplishing their objectives.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

	Education		Certification				
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	-	1	-	2
Auditor Specialist 1 (BSA) EDP	1	-	-	=	-	-	2
Associate Mgmt. Auditor	2	1	-	-	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	4	1	0	0	1	0	4

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		5%	1
Operational Audits		10%	2
IT Audits		10%	1
Contract Audits		10%	2
Program Reviews/Performance Audits		20%	3
Other Audits/Reviews:			
Special Projects		30%	2
Administrative		5%	-
Training		5%	-
Non-Audit Activities		5%	-
	Total	100%	11

NUMBER OF REPORTS ISSUED 2002-03

11

STAFFING

	Curr	ent	Proposed
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	1	1
Auditor Specialist I (BSA) EDP	2	1	2
Associate Mgmt. Auditor	2	2	2
Office Technician	1	1	1
Total	6	5	6

STATE BOARD OF EQUALIZATION

ORGANIZATION CODE: 0860

ORGANIZATION

INTERNAL SECURITY AND AUDIT DIVISION

UNIT CHIEF: Darlene J. Allen, CEA II, Chief

ADDRESS: 450 N Street, MIC: 54

Sacramento, CA 94814

TELEPHONE: (916) 445-2918 FAX: (916) 323-2917

E-MAIL ADDRESS: dallen@boe.ca.gov

REPORTS TO: Chief Counsel

CHARTER: Yes, updated November 2002

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Internal Security and Audit Division is to provide independent, objective assurance and consulting services designed to add value and improve the Board of Equalization's operations. It assists the Board of Equalization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060; IRC § 6103

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
C.E.A. II	1	-	-	=	-	-	-
Business Taxes Administrator II	-	-	-	=	-	=	-
Business Taxes Specialist II	4	-	1	1	-	=	1
Business Taxes Specialist I	2	-	-	=	-	1	-
Total	7	0	1	1	0	1	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Operational Audits		48%	14
IT Audits		5%	1
Federal Compliance Audits		2%	1
Other Audits/Reviews:			
Investigations		27%	230
Administrative		9%	-
Training		5%	-
Non-Audit Activities		4%	-
	Total	100%	246

NUMBER OF REPORTS ISSUED 2002-03

246

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
C.E.A. II	1	1	1
Business Taxes Administrator II	1	-	1
Business Taxes Specialist II	6	5	6
Business Taxes Specialist I	2	2	2
Total	10	8	10

STATE AND CONSUMER SERVICES

DEPARTMENT OF CONSUMER AFFAIRS

ORGANIZATION CODE: 1110

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Steve Castillo, Audit Chief

Senior Management Auditor

ADDRESS: 400 R Street, Suite 3040

Sacramento, CA 95814

TELEPHONE: (916) 322-6340 FAX: (916) 327-0433

E-MAIL ADDRESS: Steve_Castillo@dca.ca.gov

REPORTS TO: Chief Deputy Director

CHARTER: Yes; updated May 2000

AUDIT COMMITTEE: Yes

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

	Education						
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	1	-	-	-
Staff Mgmt. Auditor	1	-	-	1	1	-	-
Associate Mgmt. Auditor	1	-	-	-	-	-	-
Total	3	0	0	2	1	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent		Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		20%	3
Operational Audits		50%	5
Contract Audits		7%	1
Program Reviews/Performance Audits		8%	3
Administrative		10%	-
Training		5%	-
	Total	100%	12

NUMBER OF REPORTS ISSUED 2002-03

12

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
Senior Mgmt. Auditor	1	1	1		
Staff Mgmt. Auditor	1	1	1		
Associate Mgmt. Auditor	3	2	3		
Total	5	4	5		

FRANCHISE TAX BOARD

ORGANIZATION CODE: 1730

ORGANIZATION

OFFICE OF INTERNAL AUDIT

UNIT CHIEF: Philip Yu, Director

Supervising Management Auditor

ADDRESS: P.O. Box 1468, MS B-13

Sacramento, CA 95812-1468

TELEPHONE: (916) 845-3388 FAX: (916) 845-4849

E-MAIL ADDRESS: Philip.yu@ftb.ca.gov

REPORTS TO: Executive Officer

CHARTER: Yes; updated August 1998

AUDIT COMMITTEE: No

MISSION STATEMENT

To ensure internal controls are in place within the Franchise Tax Board organization and that we work with management to achieve their goals.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

	Education			Certific	ation		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	-	-	1	-	-	-
Administrator I	1	-	-	-	-	-	-
Associate Mgmt. Auditor	4	1	-	1	-	-	1
Staff Services Mgmt. Auditor	-	-	2	-	-	-	-
Staff Operations Specialist	-	-	1	-	-	-	1
Office Technician	-	-	1	-	-	-	-
Total	6	1	4	2	0	0	2

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews		
(SAM 20060)	20%	12
Operational Audits	15%	6
IT Audits	13%	1
Program Reviews/Performance Audits	18%	4
Administrative	18%	-
Training	6%	-
Non-Audit Activities	10%	
To	otal 100%	23

NUMBER OF REPORTS ISSUED 2002-03

23

STAFFING

	Curre	ent
Classification	Authorized	Filled
Supervising Mgmt. Auditor	1	1
Administrator I	1	1
Associate Mgmt. Auditor	4	4
Staff Services Mgmt. Auditor	2	2
Staff Operations Specialist	1	1
Office Technician	1	1
Total	10	10

DEPARTMENT OF GENERAL SERVICES

ORGANIZATION CODE: 1760

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Rick Gillam, Chief

Supervising Management Auditor

ADDRESS: 707 Third Street, 8th Floor

P.O. Box 989052

West Sacramento, CA 95798-9052

TELEPHONE: (916) 376-5058 FAX: (916) 376-5057

E-MAIL ADDRESS: rick.gillam@dgs.ca.gov

REPORTS TO: Director and Chief Deputy Director

CHARTER: Yes; updated February 2000

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide the Director of the Department of General Services (DGS) with an independent, objective assurance and consulting function designed to add value and improve the DGS' operations. The Audit Section helps the DGS accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: Contract Program Quality Control Reviews Under Public Contract Code

Section 10352

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

		Education			Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	-	=	1	1	-	-
Staff Mgmt. Auditor	2	-	-	-	1	1	1
Associate Mgmt. Auditor	12	4	-	-	1	-	-
Office Technician	1	-	-	-	-	-	-
Total	16	4	0	1	3	1	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity	vity of Time		Issued
Internal Control Reviews			
(SAM 20060)		10%	2
Operational Audits		30%	4
IT Audits		10%	2
State Compliance		30%	9
Other Audits: Special Reviews		10%	8
Administrative		5%	-
Training		5%	
	Total	100%	25

NUMBER OF REPORTS ISSUED 2002-03

25

STAFFING

	Curr	ent	Proposed
Classification	Authorized	Filled	FY 2003-04
Supervising Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor	2	2	2
Associate Mgmt. Auditor	13	13	13
Office Technician	1	1	1
Total	17	17	17

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

ORGANIZATION CODE: 1900

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Larry Jensen, CEA II, Chief

ADDRESS: 400 P Street

Sacramento, CA 95814

TELEPHONE: (916) 231-7810 FAX: (916) 231-7836

E-MAIL ADDRESS: Larry_Jensen@calpers.ca.gov

REPORTS TO: General Counsel and Finance Committee

CHARTER: Yes; updated January 2000

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Office of Audit Services is an independent assurance and consulting activity established within CalPERS to broadly examine and evaluate its activities as a service to the organization. The primary mission of the Office of Audit Services is to increase assurances that CalPERS' assets are safeguarded, that operating efficiency is promoted, and that compliance is maintained with prescribed laws, and Board of Administration and management policies. The Office of Audit Services will accomplish its mission by:

- Providing a wide range of quality independent audit and consulting services to our customers
- Performing independent assessments of systems controls and efficiencies, guided by professional standards and using innovative approaches
- Supporting our customers' efforts to achieve their objectives through independent consulting engagements
- Maintaining a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060, Government Code 20228

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

STAFF EDUCATION AND CERTIFICATION

		Education			Certific	cation	
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Assignment II	1	-	-	-	1	1	1
Senior Program Evaluator Specialist IS, CalPERS	1	1	-	-	1	-	1
Senior Program Evaluator, CalPERS	4	2	-	3	4	1	3
Staff Program Evaluator, CalPERS	4.5	-	1	2	2	4	4
Assoc. Program Evaluator, CalPERS	13	3	=	4	7	2	-
Program Evaluator, CalPERS	3	-	-	=	-	-	-
Program Evaluator Specialist, CalPERS	3	-	1	<u>-</u>	1		3
Total	29.5	6	2	9	16	8	12

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews (SAM 20060)	6%	1
Operational Audits	23%	15
IT Audits	7%	14
Payroll Audits	23%	40
Other Audits/Reviews		
Health Plan Audits	9%	7
Administrative	11%	-
Training	7%	-
Non-Audit Activities	14%	6
	Total 100%	83

NUMBER OF REPORTS ISSUED 2002-03

83

STAFFING

	Curr	ent	Proposed
Classification	Authorized	Filled	FY 2003-04
Career Executive Assignment II	1	1	1
Senior Program Evaluator Specialist IS, CalPERS	1	1	1
Senior Program Evaluator, CalPERS	4	4	4
Staff Program Evaluator, CalPERS	4.5	4.5	4.5
Assoc. Program Evaluator, CalPERS	14	14	17
Program Evaluator, CalPERS	3	3	-
Program Evaluator Specialist, CalPERS	3	3	3
Total	30.5	30.5	30.5

STATE TEACHERS' RETIREMENT SYSTEM

ORGANIZATION CODE: 1920

ORGANIZATION

OFFICE OF AUDITS

UNIT CHIEF: Way J. Lee, Staff Services Manager II

ADDRESS: 7667 Folsom Blvd., Suite 250

P.O. Box 15275

Sacramento, CA 95851-0275

TELEPHONE: (916) 229-3945 Fax: (916) 229-3265

E-MAIL ADDRESS: wlee@calstrs.ca.gov

REPORTS TO: General Counsel

CHARTER: Yes; updated July 2001

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Office of Audits assists CalSTRS management and the Budgets and Audits Committee in accomplishing their goals and objectives by performing assurance and consulting services that add value and improve CalSTRS' operations.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060; Teachers' Retirement Board directed contract and

procurement audit; Education Code Section 22206 authorizes audits of

the school districts and county offices of education.

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

	Education		Certification			on	
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Services Manager II	1	-	-	1	1	-	-
Staff Mgmt. Auditor	2	-	-	2	-	-	-
Staff Mgmt. Auditor Specialist	1	-	-	1	-	-	-
Auditor Specialist I, EDP, BSA	-	-	-	-	-	-	-
Associate Mgmt. Auditor	5	-	-	3	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	9	0	0	7	1	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		21%	17
Operational Audits		10%	2
IT Audits		3%	-
State Compliance		35%	40
Contract Audits		1%	1
Program Reviews/ Performance Audits		5%	1
Other Audits/Reviews:			
Investments – Soft Dollar, Real Estate, Private Equities		5%	3
Administrative		15%	-
Training		5%	-
Non-Audit Activities		3%	-
	Total	100%	64

NUMBER OF REPORTS ISSUED 2002-03

64

STAFFING

	Curr	ent	Proposed
Classification	Authorized	Filled	FY 2003-04
Staff Services Manager II	1	1	1
Staff Mgmt. Auditor	2	2	2
Staff Mgmt. Auditor Specialist	1	1	2
Auditor Specialist I, EDP, BSA	1	-	-
Associate Mgmt. Auditor	9	5	10
Office Technician	2	1	2
Total	16	10	17

BUSINESS TRANSPORTATION AND HOUSING

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

ORGANIZATION CODE: 2240

ORGANIZATION

AUDIT DIVISION

UNIT CHIEF: Eric Pfost, Staff Management Auditor

ADDRESS: 1800 3rd Street, Suite 350

Sacramento, CA 95814

TELEPHONE: (916) 324-9763 FAX: (916) 445-2229

E-MAIL ADDRESS: Epfost@hcd.ca.gov

REPORTS TO: Director

CHARTER: Yes; updated October 1994

AUDIT COMMITTEE: Yes

MISSION STATEMENT

Educate department personnel on the importance of developing, documenting and maintaining appropriate internal controls. Test internal controls and, where indicated, make constructive recommendations for improvement.

ANNUAL PLAN

Management Directed Risk Assessment Special Request Mandated Audits

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt. Auditor	1	-	1	1	-	-	-
Associate Mgmt. Auditor	1	-	-	1	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	2	0	1	2	0	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews (SAM 20060)	33%	1
Program Reviews/Performance Audits	16%	1
Other Audits/Reviews:		
Redevelopment Agency Audits	34%	6
Administrative	14%	-
Training	2%	-
Non-Audit Activities	1%	-
Tota	100%	8

NUMBER OF REPORTS ISSUED 2002-03

8

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Staff Mgmt. Auditor	1	1	1
Associate Mgmt. Auditor	4	2	3
Office Technician	1	1	1
Total	6	4	5

DEPARTMENT OF REAL ESTATE

ORGANIZATION CODE: 2320

ORGANIZATION

INTERNAL AUDIT UNIT

UNIT CHIEF (Internal): Daniel J. Sandri, Supervising Auditor II

ADDRESS: 1515 Clay St. Suite 702

Oakland, CA 94612-1462

TELEPHONE: (510) 622-2531 FAX: (510) 622-2540

REPORTS TO: Chief of Audits

CHARTER: Yes; updated June 2001

AUDIT COMMITTEE: Yes

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: Government Code 13400-13407, SAM 20050, and SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

		Education			Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Auditor I	1	-	-	=	-	-	-
General Auditor III	1	-	-	-	-	-	-
General Auditor II	-	-	-	-	-	-	-
Total	2	0	0	0	0	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports	
Activity		of Time	Issued	
Internal Control Reviews (SAM 20060)		5%	1	
Other Audits / External Audits of Licensees		70%	44	
Administrative		2%	-	
Training		4%	-	
Non-Audit Activities		19%		
	Total	100%	45	

NUMBER OF REPORTS ISSUED 2002-03

45

STAFFING

	Curr	Proposed		
Classification	Authorized	Filled	FY 2003-04	
Supervising Auditor II	1	1	1	
Supervising Auditor I	1	1	1	
General Auditor II	1	0	1	
Total	3	2	3	

DEPARTMENT OF TRANSPORTATION

ORGANIZATION CODE: 2660

ORGANIZATION

AUDITS AND INVESTIGATIONS

UNIT CHIEF: Gerald A. Long, Deputy Director

ADDRESS: P.O. Box 942874

Sacramento, CA 94274-0001

TELEPHONE: (916) 323-7122 FAX: (916) 323-7123

E-MAIL ADDRESS: Gerald.long@dot.ca.gov

REPORTS TO: Director and Chief Deputy Director

CHARTER: Yes; updated June 2000

AUDIT COMMITTEE: No

ANNUAL PLAN

Management Directed Risk Assessment Special Request Mandated Audits Joint Ventures

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Attestation Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Deputy Director	1	-	-	1	-	1	1
Supervising Mgmt. Auditor	2	1	-	1	-	1	-
Senior Mgmt. Auditor	9	1	-	4	3	4	1
Staff Mgmt. Auditor	3	-	-	-	-	1	1
Staff Mgmt. Auditor, Specialist	10	-	-	1	-	2	3
Associate Mgmt. Auditor	24	3	1	1	-	1	1
Staff Services Mgmt. Auditor	8	-	-	-	-	-	-
Assoc Caltrans Admin Specialist	1	-	-	-	-	-	-
Executive Secretary	-	-	-	-	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	58	5	1	8	3	10	7

AUDIT ACTIVITIES AND PERCENT OF EFFORT

tivity		Percent	Reports
		of Time	Issued
Internal Control Reviews			
(SAM 20060)		14%	5
Operational Audits		8%	3
IT Audits		6%	2
Contract Audits		54%	611
Other Audits/Reviews:			
Investigations		8%	62
Administrative		2%	-
Training		3%	-
Non-Audit Activities		5%	20
	Total	100%	703

NUMBER OF REPORTS ISSUED 2002-03

703

STAFFING

	Curre	ent	Proposed
Classification	Authorized	Filled	FY 2003-04
Deputy Director	1	1	1
Supervising Mgmt. Auditor	2	2	2
Senior Mgmt. Auditor	9	9	9
Staff Mgmt. Auditor	3	3	3
Staff Mgmt. Auditor, Specialist	10	10	10
Associate Mgmt. Auditor	24	24	24
Staff Services Mgmt. Auditor	9	9	9
Assoc Caltrans Admin Specialist	1	1	1
Executive Secretary	1	1	1
Office Technician	1	1	1
Total	61	61	61

DEPARTMENT OF THE CALIFORNIA HIGHWAY PATROL

ORGANIZATION CODE: 2720

ORGANIZATION

AUDIT AND EVALUATION SECTION

UNIT CHIEF: Myrla M. Espineli, Senior Management Auditor/

Audit Manager

ADDRESS: 2555 1st Avenue

Sacramento, CA 95818

TELEPHONE: (916) 657-5573 FAX: (916) 657-7274

E-MAIL ADDRESS: mespineli@chp.ca.gov

REPORTS TO: Division Chief, Departmental Affairs Division

CHARTER: Yes; updated July 2002

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit and Evaluation Section exists to provide the Commissioner of the Highway Patrol with an independent appraisal of Highway Patrol operations or programs. The objective of the Audit and Evaluation Section (AES) is to perform internal audits and evaluations which will assist the Commissioner and other members of the Highway Patrol in the effective discharge of their responsibilities. To this end, the AES will furnish analysis, evaluations, and recommendations, and counsel on effective systems of accounting, information security, and administrative controls. These systems of controls are the methods through which reasonable assurances can be given that measures adopted by the Highway Patrol to safeguard assets, check the accuracy and reliability of accounting and other data, promote operational efficiency, and encourage adherence to prescribed managerial policies are being followed.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

STAFF EDUCATION AND CERTIFICATION

	Education				Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	=	1	-	1	-
Staff Mgmt. Auditor	1	-	-	-	-	-	-
Associate Mgmt. Auditor	5	1	-	-	-	1	-
Staff Services Mgmt. Auditor	-	-	-	-	-	-	-
Property Inspector	-	-	1	-	-	-	-
Office Technician	-	-	1	-	-	-	-
Total	7	1	2	1	0	2	0

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent		Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		40%	7
Operational Audits		10%	3
IT Audits		10%	1
Other Audits/Reviews:		20%	6
Property Inspection		10%	96
Administrative		5%	20
Training		5%	-
	Total	100%	133

NUMBER OF REPORTS ISSUED 2002-03

133

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor	1	1	1
Associate Mgmt. Auditor	6	5	2
Property Inspector	1	1	1
Office Technician	1	1	1
Total	10	9	6

DEPARTMENT OF MOTOR VEHICLES

ORGANIZATION CODE: 2740

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: Richard Bon Smith, CEA I, Chief of Audits

ADDRESS: 2570 24th Street

Sacramento, CA 95818

TELEPHONE: (916) 657-6480 FAX: (916) 657-6210

E-MAIL ADDRESS: rbsmith@dmv.ca.gov

REPORTS TO: Director - DMV

CHARTER: Yes; updated October 2002

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Audits Office is to provide independent, objective assurance and consulting services designed to add value and improve the DMV's operations. It helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA/GC 13400 et seq.

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

		Certification					
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	-	-	1	-	1	-
Senior Mgmt. Auditor	2	1	-	1	-	-	1
Staff Mgmt. Auditor	-	-	-	-	-	-	-
Associate Mgmt. Auditor	3	-	6	-	-	-	-
Staff Services Mgmt. Auditor	1	-	3	-	-	-	-
Staff Services Analyst	-	-	1	-	-	-	-
Secretary	-	-	1	-	-	-	-
Total	7	1	11	2	0	1	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews (SAM 20060)	13%	5
Operational Audit	13%	3
IT Audits	10%	3
State Compliance Audits	20%	60
Program Reviews/ Performance Audits	5%	2
Financial Audits	4%	1
Other Audits/Reviews:		
Internal investigations; investigative compliance	3%	6
Administrative	12%	-
Training	3%	-
Non-Audit Activities	17%	-
Total	100%	80

NUMBER OF REPORTS ISSUED 2002-03

80

STAFFING

	Cur		
Classification	Authorized	Filled	FY 2003-04
CEA	1	1	1
Senior Mgmt. Auditor	2	2	2
Staff Mgmt. Auditor	1	0	1
Associate Mgmt. Auditor	10	9	10
Staff Services Mgmt. Auditor	5	4	5
Staff Services Analyst	1	1	1
Secretary	1	1	1
Total	21	18	21

RESOURCES

DEPARTMENT OF FORESTRY & FIRE PROTECTION

ORGANIZATION CODE: 3540

ORGANIZATION

PROGRAM ACCOUNTABILITY

UNIT CHIEF: Cathy Sahlman, Chief Auditor

Senior Management Auditor

ADDRESS: 1131 S Street

Sacramento, CA 95814

TELEPHONE: (916) 327-3989 FAX: (916) 327-3992

E-MAIL ADDRESS: Cathy.Sahlman@fire.ca.gov

REPORTS TO: Deputy Director, Management Services

CHARTER: Yes; updated 2001

AUDIT COMMITTEE: No

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	-	-	1	-
EDP Auditor Specialist	1	-	-	1	1	1	1
Associate Mgmt. Auditor	3	-	-	-	-	2	-
Total	5	0	0	1	1	4	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		20%	4
Operational Audits		20%	2
IT Audits		20%	1
Program Reviews/Performance Audits		8%	1
Other Audits/Reviews		15%	2
Administrative		5%	-
Training		2%	-
Non-Audit Activities		10%	
	Total	100%	10

NUMBER OF REPORTS ISSUED 2002-03

10

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	1	1
EDP Auditor Specialist	1	1	1
Associate Mgmt. Auditor	3	3	3
Total	5	5	5

DEPARTMENT OF FISH AND GAME

ORGANIZATION CODE: 3600

ORGANIZATION

AUDITS BRANCH/INFORMATION SECURITY OFFICE

UNIT CHIEF: John M. Croft, Chief

Senior Management Auditor

ADDRESS: 1416 Ninth Street, 12th Floor

Sacramento, CA 95814

TELEPHONE: (916) 445-3367 FAX: (916) 445-3398

E-MAIL ADDRESS: jcroft@dfg.ca.gov

REPORTS TO: Assistant Deputy Director, Administration

CHARTER: Yes; updated September 20, 1999

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The DFG's Audits Branch provides value-added audit and consulting services to its customers. These services are provided in an objective manner in order to help the Department accomplish its key results. Through a systematic disciplined approach, the Audits Branch will evaluate the effectiveness of the Department's risk management, control, and governance processes.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

		Education			Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	-	1	-	-
Staff Mgmt. Auditor - Spec.	1	-	1	-	-	1	1
Associate Mgmt. Auditor	6	-	-	2	-	-	1
Mgmt. Services Technician	-	-	1	-	-	-	-
Total	8	0	2	2	1	1	2

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews (SAM 20060)	20%	2
State Compliance	55%	116
Other Audits/Reviews:		
Fraud, SAM 20080 Investigations	10%	4
Administrative	3%	-
Training	2%	-
Non-Audit Activities/ISO	10%	-
Total	100%	122

NUMBER OF REPORTS ISSUED 2002-03

122

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor - Spec.	1	1	1
Associate Mgmt. Auditor	6	6	6
Mgmt. Services Technician	1	1	1
Total	9	9	9

DEPARTMENT OF PARKS AND RECREATION

ORGANIZATION CODE: 3790

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: Richard Wong, Chief

Senior Management Auditor

ADDRESS: One Capitol Mall

Sacramento, CA 95814

TELEPHONE: (916) 445-8992 FAX: (916) 445-9759

E-MAIL ADDRESS: rwong@parks.ca.gov

REPORTS TO: Director, Executive Office CHARTER: Yes; updated April 2003

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audits Office is charged with the responsibility for ascertaining that the ongoing processes for controlling operations throughout the organization, including external entities under contractual obligations to the organization, are adequately designed and are functioning in an effective manner. The auditing unit is also responsible for reporting to management on the adequacy and effectiveness of the organization's systems of internal control, together with ideas, counsel, and recommendations to improve the systems.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	-	-	-	-
Staff Mgmt. Auditor	-	1	-	1	-	-	-
Staff Mgmt. Auditor – Specialist	1	-	-	-	-	-	-
Associate Mgmt. Auditor	2	-	1	1	-	-	-
Staff Services Mgmt. Auditor	5	-	1	-	-	-	-
Office Technician – Typing	1	-	-	-	-	-	-
Total	10	1	2	2	0	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent		Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		15%	1
Operational Audits		5%	6
IT Audits		3%	1
State Compliance Audits		5%	2
Federal Compliance Audits		2%	1
Contract Audits		8%	12
Grant Audits		30%	95
Program Reviews/Performance Audits		10%	4
Financial Audits		5%	1
Other Audits/Reviews		10%	4
Administration		2%	
Training		3%	
Non-Audit Activities		2%	
	Total	100%	127

NUMBER OF REPORTS ISSUED 2002-03

127

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor - Specialist	1	1	1
Associate Mgmt. Auditor	3	3	3
Staff Services Mgmt. Auditor	6	6	6
Office Technician – Typing	1	1	1
Total	13	13	13

DEPARTMENT OF WATER RESOURCES

ORGANIZATION CODE: 3860

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Vacant

ADDRESS: 1416 Ninth Street

P.O. Box 942836

Sacramento, CA 94236-0001

TELEPHONE: (916) 653-6434 FAX: (916) 654-5664

E-MAIL ADDRESS:

REPORTS TO: Director

CHARTER: Yes
AUDIT COMMITTEE: No

MISSION STATEMENT

To assist management in effectively discharging their responsibilities by furnishing them with analyses, appraisals, recommendations, and comments and to suggest changes that will result in efficient and economical operations.

Charged with the responsibility of checking internal controls, the Internal Audit Office conducts audits that look into DWR's everyday business functions such as payroll, timekeeping, accounting, purchasing, contract writing, and travel claims. IAO staff focus on how these activities are carried out and whether they comply with state and departmental policies, plans, procedures, and regulations.

IAO staff review the effectiveness and economy of these internal operations, many of which are computer-based systems, and determine whether the results are in line with the established DWR goals and objectives.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

STAFF EDUCATION AND CERTIFICATION

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	-	-	-	-	-	-	-
Auditor Specialist I	1	-	-	-	-	-	1
Associate Mgmt. Auditor	5	1	-	1	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	6	1	0	1	0	0	1

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Internal Control Reviews (Sam 20060)	45%	9
IT Audits	1%	1
Program Reviews/Performance Audits	19%	-
Other Audits/Reviews:		
USBR Reconciliation/Other	4%	2
Administrative*	26%	-
Training	3%	-
Non-Audit Activities (Acting Chief, ISACA)	2%	-
Total	100%	12

NUMBER OF REPORTS ISSUED 2002-03

12

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	1	-	1
Auditor Specialist I	1	1	1
Associate Mgmt. Auditor	5	5	5
Office Technician	1	-	1
Total	8	6	8

^{*} Administrative includes Research, Office Support, Meetings, IAO Manual Revision, CASA Quarterly Meeting, Network Security, Audit Planning/Risk Assessment, DWR Policy/Procedure Review.

ENVIRONMENTAL PROTECTION

DEPARTMENT OF TOXIC SUBSTANCES CONTROL

ORGANIZATION CODE: 3960

ORGANIZATION

AUDITS AND SPECIAL INVESTIGATIONS

UNIT CHIEF: Diane Sheridan, Health Program Audit Manager I

ADDRESS: 1001 I Street

Sacramento, CA 95814

TELEPHONE: (916) 322-0481 FAX: (916) 323-3215

E-MAIL ADDRESS: dsherida@dtsc.ca.gov

REPORTS TO: Office of the Assistant Director

CHARTER: Yes, updated 1999

AUDIT COMMITTEE: Yes

ANNUAL PLAN

Management Directed Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Health Program Audit Manager I	1	-	-	=	-	-	-
Staff Services Mgmt. Auditor	2	=	-	-	-	-	-
Total	3	0	0	0	0	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent		Reports
Activity		of Time	Issued
IT Audits		5%	1
Financial Audits		16%	4
Other Audits/Reviews/Investigations		25%	1
Administrative		50%	1
Training		2%	-
Non-Audit Activities		2%	
	Total	100%	7

NUMBER OF REPORTS ISSUED 2002-03

7

STAFFING

	Curre	ent
Classification	Authorized	Filled
Health Program Audit Manager I	1	1
Staff Services Mgmt. Auditor	2	2
Total	3	3

HEALTH AND WELFARE

DEPARTMENT OF HEALTH SERVICES

ORGANIZATION CODE: 4260

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Thomas Rakela, Chief

Health Program Audit Manager II

ADDRESS: 700 North 10th Street, Suite 120

Sacramento, CA 95814-0336

TELEPHONE: (916) 324-9435 FAX: (916) 323-4846

E-MAIL ADDRESS: trakela@dhs.ca.gov

REPORTS TO: Deputy Director, Audits and Investigations

CHARTER: Yes; updated August 1999

AUDIT COMMITTEE: No

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: 75K, GC Section 11256, PCC Section 10351.

SAM 20060, GC Sections 13400 through 13407.

Other: Bureau of State Audits Whistleblower Complaints

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Attestation Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Health Program Audit Manager II	1	-	-	-	-	-	1
Health Program Audit Manager I	1	-	-	1	-	-	1
Health Program Auditor IV	3	-	-	1	-	-	-
Health Program Auditor III	2	-	-	-	-	-	-
Audit Coordinator	1	-	-	1	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	8	0	0	3	0	0	2

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		20%	5
IT Audits		10%	3
State Compliance Audits		5%	1
Federal Compliance Audits		5%	2
Program Reviews		15%	5
Other Audits/Reviews:			
Special Requests, Investigations, & Whistleblower		30%	32
Administrative		10%	=
Training		5%	-
	Total	100%	48

NUMBER OF REPORTS ISSUED 2002-03

48

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Health Program Audit Manager II	1	1	1
Health Program Audit Manager I	1	1	1
Health Program Auditor IV	3	3	3
Health Program Auditor III	3	2	3
Audit Coordinator	1	1	1
Office Technician	1	1	1
Total	10	9	10

EMPLOYMENT DEVELOPMENT DEPARTMENT

ORGANIZATION CODE: 5100

ORGANIZATION

AUDIT AND EVALUATION DIVISION

UNIT CHIEF: Dennis Lloyd, CEA II, Division Chief

ADDRESS: 800 Capitol Mall, MIC 78

Sacramento, CA 95814

TELEPHONE: (916) 654-7000 FAX: (916) 653-7171

E-MAIL ADDRESS: dlloyd1@edd.ca.gov

REPORTS TO: Deputy Director, Program Review Branch

CHARTER: Yes; updated August 2001

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit and Evaluation Division provides independent and objective audits, evaluations, technical assistance, surveys, consultation, and other services to:

- Improve the effectiveness and efficiency of EDD's programs and functions.
- Ensure that EDD complies with laws, policies, and standards.
- Assist EDD and our customers in achieving their goals.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

STAFF EDUCATION AND CERTIFICATION

		Education			Certifi	cation	
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Assignment II	1	1	-	-	1	-	1
Research Manager II	1	1	-	-	-	-	-
Research Program Specialist II	3	3	1	-	-	-	-
Research Program Specialist I	1	-	-	=	-	-	-
Research Analyst I	1	-	-	-	-	-	-
Senior Mgmt. Auditor	2	2	-	-	-	-	-
Staff Services Manager I	1	-	-	-	-	-	-
Staff Services Manager II	1	-	-	-	-	-	-
Staff Mgmt. Auditor	3	1	-	-	-	1	-
Associate Mgmt. Auditor	7	1	2	-	-	-	-
Staff Services Mgmt. Auditor	4	-	2	-	-	-	-
Total	25	9	5	0	1	1	1

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		11%	-
IT Audits		3%	2
Program Reviews/Performance Audits		46%	9
Other Audits/Reviews:		16%	11
Non-Audit Activities		24%	9
	Total	100%	31

NUMBER OF REPORTS ISSUED 2002-03

31

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Career Executive Assignment II	1	1	1
Research Manager II	1	1	1
Research Program Specialist II	3	3	3
Research Program Specialist I	1	1	1
Research Analyst I	1	1	1
Senior Mgmt. Auditor	2	2	2
Staff Services Manager II	1	1	1
Staff Services Manager I	1	1	1
Staff Mgmt. Auditor	6	4	5
Associate Mgmt. Auditor	13	12	13
Staff Services Mgmt. Auditor	9	8	8
Total	39	35	37

DEPARTMENT OF REHABILITATION

ORGANIZATION CODE: 5160

ORGANIZATION

AUDIT SERVICES

UNIT CHIEF: Jean Johnson, Acting Audit Chief

Supervising Management Auditor

ADDRESS: 2000 Evergreen Street

Sacramento, CA 95815

TELEPHONE: (916) 263-8932 FAX: (916) 263-7496

E-MAIL ADDRESS: jbjohnso@dor.ca.gov
REPORTS TO: Chief Deputy Director

CHARTER: Yes; updated April 1994

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit Services Unit adds value and contributes to the overall success of all DOR programs by providing expertise in management and fiscal accountability, investigations, compliance measures, and internal controls to the department, community partners, and other users.

ANNUAL PLAN

Management Directed Risk Assessment Special Request Mandated Audits

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	-	-	1	-	-	-
Staff Mgmt. Auditor	2	-	-	-	1	-	-
Associate Mgmt. Auditor	4	-	-	-	-	-	-
Staff Services Mgmt. Auditor	1	-	-	-	-	-	-
Total	8	0	0	1	1	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		10%	1
IT Audits		2%	1
Federal Compliance		3%	1
Contract Audits		5%	1
Grant Audits		8%	2
Other Audits/Reviews:			
Special Assignments/Investigations		29%	2
HSP/VR Audits		15%	1
Administrative		7%	-
Training		1%	-
Non-Audit Activities		20%	
	Total	100%	9

NUMBER OF REPORTS ISSUED 2002-03

9

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Supervising Mgmt. Auditor	1	1	1
Staff Mgmt. Auditor	2	2	2
Associate Mgmt. Auditor	6	6	6
Staff Services Mgmt. Auditor	4	2	1
Total	13	11	10

DEPARTMENT OF SOCIAL SERVICES

ORGANIZATION CODE: 5180

ORGANIZATION

INFORMATION SECURITY AND MANAGEMENT SYSTEMS BRANCH

UNIT CHIEF: Sherland Jordan, CEA I, Chief

ADDRESS: 744 P Street, MS 9-801

Sacramento, CA 95814

TELEPHONE: (916) 657-3409 FAX: (916) 657-3842

E-MAIL ADDRESS: sjordan@dss.ca.gov

REPORTS TO: Deputy Director, Administration Division

CHARTER: Yes; updated September 1997

AUDIT COMMITTEE: No

MISSION STATEMENT

The Internal Audit Program exists to support the management of the California Department of Social Services (CDSS) in the effective discharge of its responsibilities. To this end, the Internal Audits Group will provide management with independent analyses, counsel, recommendations, and information concerning the activities reviewed. The Internal Audits Group will provide information regarding trends and issues affecting CDSS's ability to safeguard assets, maintain compliance with laws and regulations, gather reliable financial and programmatic data, and enhance operational efficiency.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

		Education			Certifi	cation	
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Appointment I	1	-	-	-	-	-	-
Associate Mgmt. Auditor	2	-	-	-	-	-	-
Total	3	0	0	0	0	0	0

AUDIT ACTIVITIES AND PERCENT OF EFFORT

			Percent	Reports
Activity			of Time	Issued
Inte	ernal Control Reviews (SAM 20060)		10%	-
Pro	ogram Reviews/Performance Audits		30%	2
Oth	ner Audits/Reviews		35%	-
Adı	ministrative		20%	-
Tra	aining		5%	
		Total	100%	2

NUMBER OF REPORTS ISSUED 2002-03

2

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Career Executive Appointment I	1	1	1
Associate Mgmt. Auditor	2	2	2
Total	3	3	3

YOUTH AND ADULT CORRECTIONAL

CALIFORNIA DEPARTMENT OF CORRECTIONS

ORGANIZATION CODE: 5240

ORGANIZATION

PROGRAM AND FISCAL AUDITS BRANCH

UNIT CHIEF: William Des Voignes, Correctional Administrator

ADDRESS: 1940 Alabama Ave. (Aerojet)

Rancho Cordova, CA 95742

TELEPHONE: (916) 358-2621 FAX: (916) 358-2499

E-MAIL ADDRESS: bill.desvoignes@corr.ca.gov

REPORTS TO: Deputy Director, Policy and Evaluation Division

CHARTER: Yes; updated 1990

AUDIT COMMITTEE: No

MISSION STATEMENT

To deliver timely, objective, and professional audit services to help CDC management make responsible decisions and accomplish departmental priorities.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Correctional Administrator	-	-	-	-	-	-	1
Senior Mgmt. Auditor	2	-	-	1	-	-	-
Staff Mgmt. Auditor	3	2	-	1	1	1	-
Associate Mgmt. Auditor	9	-	-	-	-	-	-
Staff Services Mgmt. Auditor	2	-	-	-	-	-	-
Facility Captain	2	1	-	-	-	-	-
Correctional Sergeant	1	-	-	-	-	-	-
Correctional Lieutenant	-	-	-	-	-	-	-
Correctional Counselor II	1	-	-	-	-	-	-
Assoc. Govt. Program Analyst/							
Assoc. Info. Systems Analyst	1	1	-	1	-	-	-
Staff Services Analyst							
Total	21	4	0	3	1	1	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

	Percent	Reports
Activity	of Time	Issued
Operational Audits	58%	90
Contract Audits	27%	42
Other Audits/Reviews:		-
Review Cost Allocation Plans, DJR Audits and Desk Reviews Administrative	4% 5%	24
Training	4%	=
Non-Audit Activities	2%	-
Т	otal 100%	156

NUMBER OF REPORTS ISSUED 2002-03

156

STAFFING

	Curr	Proposed		
Classification	Authorized	Filled	FY 2003-04	
Correctional Administrator	1	1	1	
Senior Mgmt. Auditor	2	2	2	
Staff Mgmt. Auditor	4	4	4	
Associate Mgmt. Auditor	12	12	12	
Staff Services Mgmt. Auditor	5	4	5	
Facility Captain	4	4	4	
Correctional Sergeant	1	1	1	
Correctional Lieutenant	1	1	1	
Correctional Counselor II	1	1	1	
Assoc. Govt. Program Analyst/				
Assoc. Info. Systems Analyst	3	3	3	
Staff Services Analyst	1	1	1	
Total	35	34	35	

^{*}The California Department of Corrections, Program & Fiscal Audits Branch primarily performs compliance and operational reviews. The Department of Finance, Office of State Office and Evaluations, performs internal control reviews in accordance with SAM 20060.

DEPARTMENT OF THE YOUTH AUTHORITY

ORGANIZATION CODE: 5460

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Kenneth Y. Mak, Senior Management Auditor

ADDRESS: 4241 Williamsbourgh Drive

Sacramento, CA 95823-2088

TELEPHONE: (916) 262-1399 FAX: (916) 262-0927

E-MAIL ADDRESS: kmak@cya.ca.gov

REPORTS TO: YA Administrator, Compliance Review

CHARTER: Yes; updated 2001

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Internal Audits assists management in carrying out its fiscal responsibilities by furnishing management with analyses, appraisals, and recommendations related to:

- (1) Integrity of management and fiscal information; (2) Security of assets; (3) Accountability of resources; (4) Compliance with statutes, polices, procedures, plans and contracts;
- (5) Effective utilization of resources to meet organization/program objectives; and
- (6) Coordinating audit efforts with external audit agencies.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: OCJP Grant Audits

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Attestation Standards

		Education			Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	1	-	1	1
Staff Mgmt. Auditor	1	-	-	1	-	1	-
Associate Mgmt. Auditor	4	2	-	=	-	-	-
Office Technician	-	-	-	-	-	-	-
Total	6	2	0	2	0	2	1

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		95%	10
IT Audits		5%	1
	Total	100%	11

NUMBER OF REPORTS ISSUED 2002-03

11

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
Senior Mgmt. Auditor	1	1	1		
Staff Mgmt. Auditor	1	1	1		
Associate Mgmt. Auditor	5	5	5		
Office Technician	1	1	1		
Total	8	8	8		

EDUCATION

DEPARTMENT OF EDUCATION

ORGANIZATION CODE: 6110

ORGANIZATION

AUDITS AND INVESTIGATIONS DIVISION

UNIT CHIEF: Kevin W. Chan, CEA I, Director

ADDRESS: 1430 N Street, Suite 5319

Sacramento, CA 95814

TELEPHONE: (916) 323-1547 FAX: (916) 323-5279

E-MAIL ADDRESS: kchan@cde.ca.gov

REPORTS TO: General Counsel

CHARTER: Yes, updated January 1993

AUDIT COMMITTEE: No

MISSION STATEMENT

The Internal Audits Section's mission is to provide independent advice and useful information to management and staff about internal operations by examining, evaluating, and reporting on Department activities.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Statutory Mandates: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

		Education			Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA I	1	-	1	1	-	1	-
Staff Mgmt. Auditor	1	-	1	-	-	-	-
Associate Mgmt. Auditor	5	2	-	3	1	-	4
Total	7	2	2	4	1	1	4

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
ctivity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		57%	8
Operational Audits		10%	3
State Compliance Audits		9%	-
Contract Audits		2%	-
Program Reviews/Performance Audits		11%	-
Other Audits/Reviews:			
Audit Tracking and Database		1%	-
Administrative		5%	-
Training		3%	=
Non-Audit Activities		2%	
	Total	100%	11

NUMBER OF REPORTS ISSUED 2002-03

11

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
CEA I	1	1	1		
Staff Mgmt. Auditor	1	1	1		
Associate Mgmt. Auditor	5	5	5		
Total	7	7	7		

CALIFORNIA STATE UNIVERSITY

ORGANIZATION CODE: 6610

ORGANIZATION

OFFICE OF THE UNIVERSITY AUDITOR

UNIT CHIEF: Larry Mandel, University Auditor

ADDRESS: 401 Golden Shore

Long Beach, CA 90802

TELEPHONE: (562) 951-4430 FAX: (562) 951-4955

E-MAIL ADDRESS: Imandel@calstate.edu

REPORTS TO: Chair, Board of Trustees

CHARTER: Yes, 1999

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the OUA is to provide broad, constructive, and timely audit services to the California State University system. These services are conducted through a series of operational and compliance audits, internal control reviews of major business activities and consulting. All audits, reviews, and consulting services are conducted in a manner that is consistent with the Standards for the Professional Practice of Internal Auditing as established by the Institute of Internal Auditors.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA, Education Code Section 89045

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

		Education			Certific	cation	
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
University Auditor	1	1	-	-	1	-	-
Senior Director	2	1	-	2	2	-	1
IS Audit Manager	1	=	-	-	-	-	1
Audit Manager	3	1		1	2		1
Senior Auditor	8	1	-	5	6	1	-
Internal Auditor	4	1	-	2	-	-	-
Administrative Support	3	-	-	-	-	-	-
Total	22	5	0	10	11	1	3

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews (SAM 20060)		17%	12
Operational Audits		36%	30
IT Audits		5%	-
Other Audits/Reviews:			
Auxiliary Organization Reviews		37%	31
Administrative		4%	-
Training		1%	-
	Total	100%	73

NUMBER OF REPORTS ISSUED 2002-03

73

STAFFING

	Curr	Current			
Classification	Authorized	Filled	FY 2003-04		
University Auditor	1	1	1		
Senior Director	2	2	2		
IS Audit Manager	1	1	1		
Audit Manager	3	3	3		
Senior Auditor	8	8	8		
Internal Auditor	6	4	5		
Administrative Support	3	3	3		
Total	24	22	23		

CALIFORNIA STUDENT AID COMMISSION

ORGANIZATION CODE: 7980

ORGANIZATION

INTERNAL AUDIT SERVICES

UNIT CHIEF: Jacqueline Tsang, CEA III, Interim Chief

ADDRESS: 10834 International Drive

P.O. Box 419026

Rancho Cordova, CA 95741-9026

TELEPHONE: (916) 526-8271 FAX: (916) 526-8033

E-MAIL ADDRESS: jtsang@csac.ca.gov

REPORTS TO: Executive Director

CHARTER: Yes; updated February 2000

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide an independent appraisal activity to examine and evaluate all of its internal and external activities. The primary objectives of internal auditing are to fulfill the auditing requirements for the State of California to safeguard and assure proper use of all assets of the Commission; and ensure compliance with all laws, rules, and/or regulations for which the Commission is responsible.

ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: FISMA, Government Code Sections 13400-13407, SAM Section 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

STAFF EDUCATION AND CERTIFICATION

		Education				Certification		
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other	
CEA III	1	-	-	-	-	-	1	
Senior Mgmt. Auditor	-	-	-	-	-	-	-	
Associate Mgmt. Auditor	1	-	1	=	-	-	-	
Total	2	0	1	0	0	0	1	

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		60%	1
Grant Audits		5%	-
Other Audits/Reviews:			
Coordination of External Audits and Special			
Request Audits		20%	4
Administrative		10%	-
Training		5%	
	Total	100%	5

NUMBER OF REPORTS ISSUED 2002-03

5

STAFFING

STAFFING

	Curr	Current		
Classification	Authorized	Filled	FY 2003-04	
CEA III	1	1	1	
Senior Mgmt. Auditor	1	-	-	
Associate Mgmt. Auditor	2	2	2	
Total	4	3	3	



DEPARTMENT OF FOOD AND AGRICULTURE

ORGANIZATION CODE: 8570

ORGANIZATION

AUDIT OFFICE

UNIT CHIEF: Ron Shackelford, CPA, Chief

Supervising Management Auditor

ADDRESS: 2014 Capitol Avenue, Suite 107

Sacramento, CA 95814

TELEPHONE: (916) 327-6614 FAX: (916) 327-6714

E-MAIL ADDRESS: rshackelford@cdfa.ca.gov
REPORTS TO: Secretary, Executive Office

CHARTER: Yes; updated March 2000

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide our clients the highest quality services to safeguard public assets and promote operational effectiveness.

ANNUAL PLAN

Special Request

Mandated Audits: Food and Agriculture Code 4505, Government Code 13400

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards Attestation Standards

STAFF EDUCATION AND CERTIFICATION

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt. Auditor	1	-	-	1	-	-	-
Senior Mgmt. Auditor	-	-	-	-	-	-	-
Staff Mgmt. Auditor	2	-	-	2	-	-	-
Staff Mgmt. Auditor Specialist	-	-	-	-	-	-	-
General Auditor III	6	-	-	4	-	-	-
General Auditor II	3	-	-	-	-	-	-
Auditor I	-	-	-	-	-	-	-
Office Technician							
Total	12	0	0	7	0	0	0

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		3%	5
Operational Audits		30%	43
State Compliance Audits		26%	37
Program Reviews/Performance Audits		7%	10
Financial Audits		31%	45
Other Audits/Reviews:		3%	5
	Total	100%	145

NUMBER OF REPORTS ISSUED 2002-03

145

STAFFING

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Supervising Mgmt. Auditor	1	1	1
Senior Mgmt. Auditor	1	-	1
Staff Mgmt. Auditor	2	2	2
Staff Mgmt. Auditor Specialist	2	-	2
General Auditor III	8	6	8
General Auditor II	3	3	3
Auditor I	1	-	1
Office Technician	1	1	1
Total	19	13	19

VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD

ORGANIZATION CODE: 8700

ORGANIZATION

AUDIT AND INVESTIGATIONS BRANCH

UNIT CHIEF: Shirley Ramudo, Audit Chief

Senior Management Auditor

ADDRESS: 630 K Street

Sacramento, CA 95814

TELEPHONE: (916) 445-6194 FAX: (916) 445-6418

E-MAIL ADDRESS: sramudo@boc.ca.gov

REPORTS TO: Executive Officer

CHARTER: Yes; updated March 2001

AUDIT COMMITTEE: No

MISSION STATEMENT

Adding value by providing objective, relevant, and timely information about the effectiveness of the Board' programs and processes and associated risks. We do this with courtesy and respect for each other and for those we serve.

ANNUAL PLAN

Management Directed Risk Assessment Special Request Statutory Mandates

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

STAFF EDUCATION AND CERTIFICATION

	Education			Certification			
Classification	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt. Auditor	1	-	-	1	-	-	-
Assoc Research Prgm Specialist	1	-	-	-	-	-	-
Associate Mgmt. Auditor	-	-	-	-	-	-	-
Staff Services Mgmt. Auditor	1	-	-	-	-	-	-
Office Technician	-						
Total	3	0	0	1	0	0	0

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

		Percent	Reports
Activity		of Time	Issued
Internal Control Reviews			
(SAM 20060)		5%	-
State Compliance		20%	-
Program Reviews/Performance Audits		20%	-
Other Audits/Reviews:			
Investigations		13%	-
Administrative		25%	-
Training		2%	-
Non-Audit Activities		15%	-
	Total	100%	0

NUMBER OF REPORTS ISSUED 2002-03

0

STAFFING

STAFFING

	Curr	Proposed	
Classification	Authorized	Filled	FY 2003-04
Senior Mgmt. Auditor	2	1	2
Associate Research Program Specialist	1	1	1
Associate Mgmt. Auditor	3	1	3
Staff Services Mgmt. Auditor	4	4	4
Office Technician	2	2	2
Total	12	9	12

SUPPLEMENTAL INFORMATION

SUPPLEMENTAL STATISTICAL INFORMATION

The following tables summarize and compare the statistical information for the fiscal years ended June 30, 2003 and June 30, 2000:

Table I - Authorized and Filled Positions

Table II - Unit Chief Classifications

Table III - Professional Staff Classifications

Table IV - Education and Professional Certifications

Table V - Audit Activity

Table VI - Chartered Units and Audit Committees

TABLE I

AUTHORIZED AND FILLED POSITIONS				
Positions	FY 2002-03	FY 1999-00		
Authorized:				
Unit Chiefs	32.0	37.0		
Professional Staff	369.5	360.5		
Total Authorized	401	397.5		
Filled:				
Unit Chiefs	30.0	35.0		
Professional Staff	330.5	311.5		
Total Filled	.5	346.5		

TABLE II

UNIT CHIEF CLASSIFICATIONS				
General Classification	Number of Authorized Positions			
	FY 2002-03	FY1999-00		
Career Executive Appointment (CEA level)	11	6		
Supervising Management Auditor (or equivalent)	6	5		
Senior & Staff Management Auditor (or equivalent)	15	26		
Total Authorized Positions	32	37		

TABLE III

PROFESSIONAL STAFF CLASSIFICATIONS (Excluding Unit Chiefs)				
	FY 2002-03	FY 1999-00		
Filled Positions:				
Administrator I	1	-		
Associate Government Program Analyst	2	2		
Assoc. Govt. Program Analyst/Assoc. Info. Systems Analyst	3	-		
Associate Management Auditor	134	169		
Associate Program Evaluator (CalPERS)	14	-		
Audit Manager (California State University)	3	3		
Auditor I	_	3		
Auditor Specialist I (including EDP)	4	11		
Auditor Specialist II (including EDP)	1	-		
Business Taxes Specialist I	2	3		
Business Taxes Specialist II	5	4		
Career Supervisory Appointment III (DGS)	_	2		
Facility Captain	4	_		
General Auditor II	3	1		
General Auditor III	9	15		
Health Program Audit Manager I	1	-		
Health Program Auditor III	2	2		
Health Program Auditor IV	3	4		
Internal Auditor	4	-		
IS Audit Manager	1	-		
Program Evaluator (CalPERS)	3	-		
Program Evaluator Specialist (CalPERS)	3	_		
Research Program Specialist II	3	1		
Senior Auditor (CSU)	8	3		
Senior Director (CSU)	2	2		
Senior Management Auditor	15	15		
Senior Program Evaluator (CalPERS)	4	-		
Senior Program Evaluator Specialist IS (CalPERS)	1	-		
Staff Auditor (CSU)	_	9		
Staff Management Auditor	27	20		
Staff Management Auditor Specialist	13	-		
Staff Program Evaluator (CalPERS)	4.5	_		
Staff Services Analyst	2	6.5		
Staff Services Management Auditor	41	25		
Staff Services Manager II	1	1		
Supervising Auditor I	1	_		
Supervising Management Auditor	2	2		
Other (one of a kind classifications)	4	8		
Total	330.5	311.5		

TABLE IV

EDUCATION AND PROFESSIONAL CERTIFICATIONS		
Education	FY 2002-03	FY 1999-00
Bachelors	315	307
Masters	45	65
Other	31	20
Professional Certifications		
Certified Public Accountant (CPA)	74	63
Certified Internal Auditor (CIA)	43	36
Certified Government Financial Manager (CGFM)	34	47
Other	47	44

TABLE V

AUDIT ACTIVI	ТҮ	
Audit Type	Percent FY 2002-03	Percent FY 1999-00
Internal Control Reviews (SAM 20060)	18%	17%
Operational Audits	12	9
IT Audits	4	6
State Compliance	7	44
Financial Audits	2	2
Federal Compliance	0	1
Federal A-133 Compliance	0	0
Contract Audits	3	3
Grant Audits	1	2
Program Reviews/Performance Audits	11	9
Investigations	2	0
Special Reviews	3	0
Other Audits/Reviews	19	23
Other Non-Audit Activities	6	7
Administrative	9	13
Training	3	4
Totals	100%	100%

TABLE VI

CHARTERS AND AUDIT C	OMMITTEES	
	FY 2002-03	FY 1999-00
Number of Chartered Internal Audit Units	32	37
Number of Audit Committees	13	14

Introduction.....p. I



LEGISLATIVE, JUDICIAL, EXECUTIVE

Secretary for Business, Transportation and	
Housingp	. 2
Department of Justicep.	. 4
State Controllerp.	. 6
Department of Insurancep.	. 8
California State Lottery Commissionp.	10
State Board of Equalizationp.	12



STATE and CONSUMER SERVICES

Department of Consumer Affairs	p.	15
Franchise Tax Board	p.	17
Department of General Services	p.	19
Public Employees' Retirement System	p.	21
State Teachers' Retirement System	p.	23



BUSINESS, TRANSPORTATION and HOUSING

Department of Housing and Community
Developmentp. 26
Department of Real Estatep. 28
Department of Transportationp. 30
Department of the California
Highway Patrolp. 32
Department of Motor Vehiclesp. 34



RESOURCES

Department of Forestry and Fire Protectionp. 3	37
Department of Fish and Gamep. 3	39
Department of Parks and Recreationp. 4	11
Department of Water Resourcesp. 4	13



ENVIRONMENTAL PROTECTION

Department of Toxic Substances Control... p. 46



HEALTH and WELFARE

Department of Health Services	p.	49
Employment Development Department	p.	5
Department of Rehabilitation	p.	53
Department of Social Services	p.	5



YOUTH and ADULT CORRECTIONAL

California Department of Corrections	p.	58
Department of the Youth Authority	n	60



EDUCATION

Department of Educationp.	63
California State Universityp.	65
California Student Aid Commission .p.	67



GENERAL GOVERNMENT

Department of Food and Agriculture.p. 70
Victim Compensation and
Government Claims Boardp. 72



SUPPLEMENTAL INFORMATION

Statistical Information & Tables p. 75